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FINANCING OF THE UNITED NATIONS OBSERVER MISSION IN EL SALVADOR

Report of the Secretary-General

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I. INTRODUCTION

1. The present report is submitted in conjunction with the earlier report of the Secretary-General on the financing of the United Nations Observer Mission in El Salvador (ONUSAL) (A/48/842 and Corr.1) to provide the financial performance report of the Observer Mission for the period from 1 December 1993 to 31 May 1994.

II. FINANCIAL PERFORMANCE REPORT FOR THE PERIOD FROM 1 DECEMBER 1993 TO 31 MAY 1994

2. Annex I to the present report sets out by budget-line item the initial cost estimate and the apportionment provided to ONUSAL for the period from 1 December 1993 to 31 May 1994 and the expenditure for the period, as well as savings or overruns. As indicated, total expenditure amounted to $18,986,800 gross ($17,138,100 net) for the period. This reflects an unencumbered balance of $542,100 gross ($534,500 net). Supplementary information on the expenditure under each line item is provided in annex II.

ANNEX I

Financial performance report for the period from 1 December 1993 to 31 May 1994

Summary statement

(United States dollars)

	Initial cost estimate (1)	Apportionment (2)	Expenditure (3)	Savings/ (overrun) (4)=(2)-(3)
1. Military personnel costs				
(a) Military observers				
Mission subsistence allowance	406 700	406 700	389 400	17 300
Travel costs	71 300	71 300	48 700	22 600
Clothing and equipment allowance	3 300	3 300	3 300	-
Subtotal	481 300	481 300	441 400	39 900
(b) Military contingents	-	-	-	-
(c) Other costs pertaining to military personnel	-	-	-	-
Total, line 1	481 300	481 300	441 400	39 900
2. Civilian personnel costs				
(a) Civilian police				
Mission subsistence allowance	3 062 900	3 265 900	3 331 800	(65 900)
Travel costs	545 300	605 300	403 400	201 900
Clothing and equipment allowance	25 000	26 500	26 500	-
Subtotal	3 633 200	3 897 700	3 761 700	136 000

	Initial cost estimate (1)	Apportionment (2)	Expenditure (3)	Savings/ (overrun) (4)=(2)-(3)
(b) International and local staff				
International staff salaries	3 730 400	3 777 000	3 474 200	302 800
Local staff salaries	771 100	771 100	1 000 200	(229 100)
Consultants	104 300	20 000	39 200	(19 200)
Temporary assistance	-	-	8 700	(8 700)
Overtime	15 000	15 000	15 000	-
Common staff costs	2 293 800	2 321 900	2 191 000	130 900
Mission subsistence allowance	1 877 700	1 877 700	1 744 800	132 900
Travel to and from the mission area	182 000	182 000	67 700	114 300
Other travel costs	11 400	11 400	3 400	8 000
Subtotal	8 985 700	8 976 100	8 544 200	431 900
(c) International contractual personnel	-	-	-	-
(d) United Nations Volunteers	-	-	-	-
(e) Government-provided personnel	-	-	-	-
(f) Civilian electoral observers				
Mission subsistence allowance	860 200	498 800	256 400	242 400
Travel costs	1 000 000	1 000 000	1 118 100	(118 100)
Subtotal	1 860 200	1 498 800	1 374 500	124 300
Total, line 2	14 479 100	14 372 600	13 680 400	692 200

	Initial cost estimate (1)	Apportionment (2)	Expenditure (3)	Savings/ (overrun) (4) = (2) - (3)
3. Premises/accommodation				
Rental of premises	228 600	228 600	331 100	(102 500)
Alterations and renovation of premises	18 000	18 000	10 900	7 100
Maintenance supplies	6 000	6 000	6 000	-
Maintenance services	28 800	28 800	19 100	9 700
Utilities	30 000	30 000	38 700	(8 700)
Construction/prefabricated buildings	-	-	-	-
Total, line 3	311 400	311 400	405 800	(94 400)
4. Infrastructure repairs	-	-	-	-
5. Transport operations				
Purchase of vehicles	-	-	-	-
Rental of vehicles	63 200	-	26 600	(26 600)
Workshop equipment	-	-	-	-
Spare parts, repairs and maintenance	455 000	400 000	423 800	(23 800)
Petrol, oil and lubricants	151 900	151 900	151 900	-
Vehicle insurance	38 700	38 700	34 200	4 500
Total, line 5	708 800	590 600	636 500	(45 900)

	Initial cost estimate (1)	Apportionment (2)	Expenditure (3)	Savings/ (overrun) (4) = (2) - (3)
6. Air operations				
(a) Helicopter operations				
Hire/charter costs	701 300	701 300	773 300	(72 000)
Aviation fuel and lubricants	34 100	34 100	25 100	9 000
Positioning/depositioning costs	-	-	-	-
Resupply flights	-	-	-	-
Painting/preparation	-	-	-	-
Liability insurance	-	-	-	-
Subtotal	735 400	735 400	798 400	(63 000)
(b) Fixed-wing aircraft	-	-	-	-
(c) Aircrew subsistence allowance	-	-	-	-
(d) Other air operation costs	-	-	-	-
Total, line 6	735 400	735 400	798 400	(63 000)
7. Naval operations	-	-	-	-
8. Communications				
(a) Complementary communications				
Communications equipment	-	-	-	-
Spare parts and supplies	12 000	12 000	5 200	6 800
Workshop and test equipment	3 000	3 000	800	2 200
Commercial communications	40 200	40 200	85 600	(45 400)
Subtotal	55 200	55 200	91 600	(36 400)
(b) Main trunking contract	-	-	-	-
Total, line 8	55 200	55 200	91 600	(36 400)

	Initial cost estimate (1)	Apportionment (2)	Expenditure (3)	Savings/ (overrun) (4) = (2) - (3)
9. Other equipment				
Office furniture	6 000	6 000	7 800	(1 800)
Office equipment	-	-	-	-
Data-processing equipment	-	-	-	-
Generators	-	-	-	-
Observation equipment	-	-	-	-
Petrol tank plus metering equipment	-	-	-	-
Medical and dental equipment	-	-	-	-
Accommodation equipment	-	-	-	-
Miscellaneous equipment	1 500	1 500	1 900	(400)
Field defence equipment	-	-	-	-
Spare parts, repairs and maintenance	18 000	18 000	18 000	-
Water-purification equipment	-	-	-	-
Total, line 9	25 500	25 500	27 /00	(2 200)
10. Supplies and services				
(a) Miscellaneous services				
Audit services	12 300	12 300	12 300	-
Contractual services	19 800	19 800	28 100	(8 300)
Data-processing services	-	-	-	-
Security services	132 000	132 000	125 600	6 400
Medical treatment and services	27 000	27 000	13 500	13 500
Claims and adjustments	3 000	3 000	-	3 000
Official hospitality	6 000	6 000	6 000	-
Miscellaneous other services	-	-	4 700	(4 700)
Subtotal	200 100	200 100	190 200	9 900

		Initial cost estimate (1)	Apportionment (2)	Expenditure (3)	Savings/ (overrun) (4)=(2)-(3)
(b)	Miscellaneous supplies				
	Stationery and office supplies	108 000	108 000	51 100	56 900
	Medical supplies	12 000	12 000	10 200	1 800
	Sanitation and cleaning materials	18 000	18 000	7 400	10 600
	Subscriptions	6 000	6 000	5 900	100
	Electrical supplies	-	-	-	-
	Ballistic-protective blankets for vehicles	-	-	-	-
	Uniform items, flags and decals	5 000	5 000	2 500	2 500
	Field defence stores	-	-	-	-
	Operational maps	-	-	-	-
	Quartermaster and general stores	6 000	6 000	15 200	(9 200)
	Subtotal	155 000	155 000	92 300	62 700
	Total, line 10	355 100	355 100	282 500	72 600
11.	Election-related supplies and services	-	-	-	-
12.	Public information programmes	253 000	235 600	205 400	30 200
13.	Training programmes	-	-	-	-
14.	Mine-clearing programmes	-	-	-	-
15.	Assistance for disarmament and demobilization	-	-	-	-

		Initial cost estimate (1)	Apportionment (2)	Expenditure (3)	Savings/ (overrun) (4) = (2) - (3)
16.	Air and surface freight				
	Transport of contingent-owned equipment	-	-	-	-
	Military airlifts	-	-	-	-
	Commercial freight and cartage	10 000	10 000	68 500	(58 500)
	Total, line 16	10 000	10 000	68 500	(58 500)
17.	Integrated Management Information System	-	-	-	-
18.	Support account for peace-keeping operations	763 800	500 000	500 000	-
19.	Staff assessment	1 814 800	1 854 300	1 846 700	7 600
	Gross total, lines 1-19	19 993 400	19 527 000	18 986 800	542 100
20.	Income from staff assessment	(1 814 800)	(1 854 300)	(1 846 700)	(7 600)
	Net total, lines 1-20	18 178 600	17 672 700	17 138 100	534 500
21.	Voluntary contributions in kind	-	-	-	-
	Total resources	18 178 600	17 672 700	17 138 100	534 500

ANNEX II

Financial performance report for the period
from 1 December 1993 to 31 May 1994

Supplementary information

(United States dollars)

	Savings/ (overrun)
1. Military personnel costs	
(a) Military observers	39 900

1. Savings of $39,900 under mission subsistence allowance ($17,300) and travel costs ($22,600) were realized.

2. Savings under mission subsistence allowance were due to the payment of a monthly average of only 34 military observers as compared to the authorized strength of 38.

3. Savings under travel costs were realized when 31 military observers scheduled to be repatriated at the end of April 1994 were held on board following the extension of the ONUSAL mandate. Fifteen of the military observers were repatriated at the end of May 1994.

(b) Military contingents	-

4. No provisions were made under this heading.

(c) Other costs pertaining to military personnel	-

5. No provisions were made under this heading.

2. Civilian personnel costs	
(a) Civilian police	136 000

6. Savings of $201,900 under travel costs were offset in part by additional requirements of $65,900 under mission subsistence allowance.

7. The savings under travel costs were realized when the expected repatriation of 268 police observers by 30 April 1994 did not occur owing to the anticipated renewal of the mandate. The strength of the police was gradually reduced to 236 by the end of the month.

8. Owing to the extended stay of the civilian police monitors, as indicated above, and because budgetary provisions were originally made for 353 civilian police for the period from 1 December 1993 to 28 February 1994 and for

30 additional police for the period from 1 March to 31 May 1994, an overexpenditure of $65,900 was incurred by the Mission.

(b) International and local staff 431 900

9. Savings of $688,900 for international staff salaries ($302,800), common staff costs ($130,900), mission subsistence allowance ($132,900), travel to and from the mission area ($114,300) and other travel costs ($8,000) were offset in part by additional requirements totalling $257,000 for local staff salaries ($229,100), consultants ($19,300) and temporary assistance ($8,700).

10. The savings under international staff salaries, common staff costs, mission subsistence allowance and travel to and from the mission area resulted from an average vacancy rate of 15 per cent for the period 1 December 1993 to 30 April 1994. These savings were offset in part because the Mission exceeded its authorized strength during May 1994 by 15 staff since plans for the liquidation of the Observer Mission in the period from 1 June to 15 September 1994 did not materialize. The saving for other travel costs was due to fewer than anticipated official trips being undertaken during the reporting period.

11. The authorized and actual staffing of ONUSAL during April and May 1994 was as follows:

	April 1994		May 1994	
	Authorized strength	Actual deployment	Authorized strength	Actual deployment
Professional category and above	117	100	62	75
General Service	30	28	20	21
Field Service	20	14	14	15
	167	142	96	111

12. Additional requirements for local staff salaries resulted from a 17.4 per cent net increase in salaries because of the application of a new salary scale (Rev.25), effective 1 January 1994. Original cost estimates for the period under review were based on salary scale Rev.24. In addition, the anticipated reduction in the number of locally recruited staff at the end of April 1994 did not take place because of the extension of the ONUSAL mandate, resulting in additional salary expenditure not provided for in the initial cost estimates.

13. The local staff situation during May 1994 was 188 staff as opposed to the authorized strength of 132.

14. Additional requirements under consultants are due to the extension of the two consultants' special service agreements throughout the mandate period to provide advice in specialized areas such as the land transfer programme, constitutional reforms regarding the judiciary and election quick-count procedures. The additional requirements under temporary assistance represent the special service agreement and related expenses of the incoming Special Representative of the Secretary-General and Chief of Mission (ASG level) effective for the period from 15 February to 31 March 1994, who was recruited as the Special Adviser to ensure a smooth transition at a critical time for the Mission and to assist during the election period.

(c) International contractual personnel ..... -

15. No provisions were made under this heading.

(d) United Nations Volunteers ..... -

16. No provisions were made under this heading.

(e) Government-provided personnel ..... -

17. No provisions were made under this heading.

(f) Civilian electoral observers 124 300

18. Savings of $242,400 under mission subsistence allowance were offset in part by additional requirements of $118,100 under travel costs.

19. Savings under mission subsistence allowance resulted from the reduced number of days spent in the mission area (9) at the rate of $68 per day for the first round, and an average of 7 days for the second round, which was less than the estimated 16 days for each round of elections per observer. Also United Nations agency personnel within El Salvador were paid at a daily rate of $27 instead of $39 per day, for an average of only 3 days.

20. The additional requirements under travel costs are due to the provision of round-trip travel of 250 electoral monitors from the United Nations Secretariat and/or Member States. A total of 532 observers attended the first round of elections, 257 of whom came from United Nations Headquarters and Member States. Of the 543 electoral monitors who attended the second round of elections, 183 came from Member States and 51 from United Nations Headquarters. ONUSAL also had to absorb the transportation costs of the monitors who came from the Economic Commission for Latin America and the Caribbean (ECLAC), Mexico (17), and ECLAC, Santiago (48), at an estimated cost of $72,000, which was not initially budgeted.

3. Premises/accommodation ..... (94 400)

21. Additional requirements of $111,200 under rental of premises ($102,500) and utilities ($8,700) were offset in part by savings of $16,800 under alterations and renovation of premises ($7,100) and maintenance services ($9,700).

22. Additional requirements under rental of premises were due to increases in rental of office space throughout the mission area. The cost of rental of ONUSAL headquarters increased from $6.27 per square metre to $12 per square metre effective 1 April 1994. Additional office space had to be rented to house the Office of Public Information at a cost of $1,600 per month, for which no budgetary provisions were made initially. Further requirements under utilities are due to higher than anticipated use of electricity during the election periods.

23. Savings under alterations and renovation of premises and maintenance services resulted from lower than budgeted costs.

4. Infrastructure repairs ..... -

24. No provisions were made under this heading.

5. Transport operations ..... (45 900)

25. Additional requirements of $50,400 under rental of vehicles ($26,600) and spare parts, repairs and maintenance ($23,800) were offset in part by savings of $4,500 under vehicle insurance.

26. The requirements under rental of vehicles resulted from the non-budgetary provision of resources. The resources were required to rent buses with a capacity of 30-50 passengers to transport electoral observers to/from the airport and regional offices during the two rounds of elections held in March and April 1994. Additional requirements under spare parts, repairs and maintenance related to the initial assumption that beginning 1 May 1994 the vehicle fleet would be reduced to 140; however, the entire ONUSAL fleet was used during May 1994 because of the continuation of operations at the same level.

27. Savings under vehicle insurance costs resulted from lower insurance actually paid for the budget period.

6. Air operations

(a) Helicopter operations ..... (63 000)

28. Additional requirements of $72,000 under hire/charter costs was offset in part by savings of $9,000 under aviation fuel and lubricants.

29. The additional requirements resulted because the initial cost estimate was based on the assumption that two helicopters would be used for the five-month period beginning 1 December 1993, and only one helicopter would be used during May 1994; however, because of the extension of the mandate, both helicopters were retained during May 1994. This resulted in an increase of $63,750 in base costs and $8,250 in extra flight hour (20.9 hours) costs during the period under review.

(b) Fixed-wing aircraft ..... -

30. No provisions were made under this heading.

(c) Aircrew subsistence allowance ..... -

31. No provisions were made under this heading.

(d) Other air operation costs ..... -

32. No provisions were made under this heading.

7. Naval operations ..... -

33. No provisions were made under this heading.

8. Communications

(a) Complementary communications ..... (36 400)

34. Additional requirements of $45,400 under commercial communications was offset in part by savings of $9,000 under spare parts and supplies ($6,800) and workshop and test equipment ($2,200).

35. Additional requirements under commercial communications were needed to accommodate retroactive charges for the ONUSAL share for voice/facsimile traffic transmitted via the United Nations network for the period 1 January 1993 to 30 November 1993.

36. Savings under spare parts and supplies and workshop and test equipment were due to the lower actual expenditure during the reporting period.

(b) Main trunking contract ..... -

37. No provisions were made under this heading.

9. Other equipment ..... (2 200)

38. Additional requirements of $2,200 under office furniture ($1,800) and miscellaneous equipment ($400) were due to the extension of the Mission and the need for more repairs than expected.

10. Supplies and services

(a) Miscellaneous services 9 900

39. Savings of $22,900 under security services ($6,400), medical treatment and services ($13,500) and claims and adjustments ($3,000) were offset in part by additional requirements of $13,000 under contractual services ($8,300) and miscellaneous other services ($4,700).

40. Savings under security services resulted from a lower number of security staff needed after the installation of alarm systems in the residences of the Chief of Mission and the Director of the Human Rights Division. Savings under medical treatment and services resulted because of the delay in medical examinations for repatriating military observers and civilian police, while no

expenditure was incurred under claims and adjustments during the reporting period.

41. Additional requirements under contractual services resulted from the need to provide computer training to Electoral Division personnel to be used during the election periods, and to install alarm systems in the residences of the Chief of Mission and the Director of the Human Rights Division. Requirements under miscellaneous other services were due to the need for towing services and for the rental of chairs for meetings during the election periods.

(b) Miscellaneous supplies 62 700

42. Savings of $71,900 under stationery and office supplies ($56,900), medical supplies ($1,800), sanitation and cleaning materials ($10,600), subscriptions ($100) and uniform items, flags and decals ($2,500) were offset in part by additional requirements of $9,200 under quartermaster and general stores.

43. The savings under stationery and office supplies resulted because, owing to its relation to the election process, expenditure was charged to the public information programme. Savings from medical supplies resulted because of the lower level of medical services needed, as indicated above. Savings under sanitation and cleaning materials and uniform items, flags and decals were due to lower actual expenditure than budgeted.

44. Additional requirements under quartermaster and general stores corresponded to the need to purchase equipment for electoral observers such as camping lamps and other equipment not provided for elsewhere.

11. Election-related supplies and services ..... -

45. No provisions were made under this heading.

12. Public information programmes 30 200

46. Savings were due to the fact that one of the major public information campaigns planned for the election period did not take place.

13. Training programmes ..... -

47. No provisions were made under this heading.

14. Mine-clearing programmes ..... -

48. No provisions were made under this heading.

15. Assistance for disarmament and demobilization ..... -

49. No provisions were made under this heading.

16. Air and surface freight ..... (58 500)

50. Additional requirements of $58,500 were due to shipments of freight to the United Nations Supply Depot at Pisa. Funds were also committed for the shipment of ex-United Nations Transitional Authority in Cambodia (UNTAC) assets such as computer equipment and supplies, including spare parts, photocopiers and facsimile machines to ONUSAL to be used for the election period, for which no budgetary provisions were made in the original cost estimates.

17. Integrated Management Information System ..... -

51. No provisions were made under this heading.

18. Support account for peace-keeping operations ..... -

52. The amount allocated has been transferred to the support account for peace-keeping operations.

19. Staff assessment ..... (7 600)

53. Savings under this heading resulted from overall vacancies in the staffing authorized for ONUSAL.

20. Income from staff assessment 7 600

54. This amount is derived from item 19 above.